

SECTION 1031 VOLUNTARY DISCLOSURE PROGRAM ELECTION

Note: You must provide all the information required under this election to obtain the Department's agreement to waive penalties and interest under this voluntary disclosure settlement program.

Section I Applicant Data	
I elect to participate in the voluntary disclosure program as described in ARM 42.2.309.	
1. Applicant name (s) (include name of spouse if joint return)	2. Applicant(s) Identification Number (EIN or SSN)
3. Address (Street, City, State, ZIP code)	4. Telephone number
	5. FAX number
6. I exchanged Montana real or tangible personal property in a transaction that qualified as a Section 1031 like-kind exchange in: <input type="checkbox"/> 2002 if real property, the county _____ <input type="checkbox"/> 2003 If real property, the county _____ <input type="checkbox"/> 2004 if real property, the county _____ <input type="checkbox"/> 2005 if real property, the county _____	
7. The tax year(s) for which I filed a federal income tax return reporting gain recognized on the exchange are: <input type="checkbox"/> 2002 <input type="checkbox"/> 2003 <input type="checkbox"/> 2004 <input type="checkbox"/> 2005	
8. The years for which I am filing returns and paying taxes with this election are: <input type="checkbox"/> 2002 <input type="checkbox"/> original or <input type="checkbox"/> 2003 <input type="checkbox"/> original or <input type="checkbox"/> 2004 <input type="checkbox"/> original or <input type="checkbox"/> 2005 <input type="checkbox"/> original or <input type="checkbox"/> amended <input type="checkbox"/> amended <input type="checkbox"/> amended <input type="checkbox"/> amended	
Section II Ineligible Applicant Special Request for Inclusion	
I am ineligible to participate in the ARM 42.2.309 voluntary disclosure settlement program because – (Check all that apply): <input type="checkbox"/> I was contacted by the Department of Revenue about my filing and payment obligation <input type="checkbox"/> I am currently a party to an administrative review or administrative or judicial appeal <input type="checkbox"/> I am currently under audit or have unresolved audit issues for 2002, 2003, 2004, or 2005	
Despite my ineligibility, I request that the Department permit settlement under this program for the following reason(s): 	
Section III Applicant Attestation	
I declare under the penalty of false swearing under the laws of the State of Montana that I examined this form, including any accompanying returns, statements, and attachments, and the information contained therein is true, correct, and complete.	
Your name (please print)	Spouse's name (please print)
Your signature	Spouse's signature
Date Telephone	Date Telephone
Note: An election to participate signed by a representative or an attorney-in-fact must be accompanied by a completed power of attorney authorizing such signature.	

Instructions

- Use a single form to report multiple exchanges
- Attach schedules if additional space is needed
- Attach all required tax returns and reports for all tax years
- Refer to the Montana Department of Revenue website at www.mt.gov/revenue for the voluntary disclosure program details and participation requirements. A link to ARM 42.2.309, which established the voluntary program, and links to other materials and information related to the program will be displayed on the main page
- Contact Brian Olsen (406) 444-2994, bolson@mt.gov or Jim McKeon (406) 444-1940, jmckeon@mt.gov if you have questions.
- If you are under audit or in appeals, please send a copy of this election to the Department of Revenue contact person.
- Send the completed form, all required attachments, and payment to:
**Montana Department of Revenue
 Attn: 1031 Settlement Initiative
 Business and Income Taxes Division
 PO Box 7149
 Helena, MT 59604-7149**
- Make payment payable to:
Montana Department of Revenue